

MONTANA

INFORMATION FOR REEXAMINATION CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Montana State Board of Public Accountancy (Board) has engaged CPA Examination Services, a division of the National Association of State Boards of Accountancy, Inc., (NASBA) for application processing, credential evaluation, and grade reporting. Please read this information before completing the application form.

APPLICATION FORMS

Reexamination candidates are those who:

- Have previously taken the examination as Montana candidates;
- Have taken the examination as candidates of this state, transferred to another state, and now wish to return to Montana;

An application form is not provided for reexamination candidates.

Reexamination candidates may apply online at www.nasba.org or by telephone with CPA Examination Service at 800-CPA-EXAM or 615-880-4250.

REGISTRATION AND EXAMINATION FEES

All candidates are required to pay both a registration fee and an examination fee at the time of registration.

The registration fees are:

SECTIONS	FEES
FOUR sections:	\$110.00
THREE sections:	\$ 95.00
TWO sections:	\$ 80.00
ONE section:	\$ 65.00.

The examination fees are:

Auditing and Attestation	(AUD)	\$ 159.25
Business Environment and Concepts	(BEC)	\$ 114.25
Financial Accounting and Reporting	(FAR)	\$ 148.00
Regulation	(REG)	\$ 125.50

Applicants will be able to apply for one or more section(s) of the examination at a time. You should not apply for a section for the examination unless you are ready to take it within the next 6 months.

All fees must be paid at the time of application and must be in US dollars. Payment can be made by credit card (Visa or Mastercard only). Candidates who choose to pay by personal check, certified check or money order must be invoiced by CPA Examination Services.

Personal checks, certified checks or money orders must be drawn on a US bank and made payable to CPA Examination Services. A fee of \$35.00 will be charged each time a check is returned by the bank.

Allow two weeks for complete processing of the registration, if invoice was submitted.

REFUND POLICY

There is no provision for withdrawing from the examination. Registration fees are **NOT** refundable.

Examination fees may be partially refunded under the following extreme circumstances; medical emergency of candidate or candidate's immediate family, or death in immediate family. Documentation of such circumstances must be submitted along with written request.

NOTICE TO SCHEDULE

All candidates are advised to see the Candidate Bulletin at www.nasba.org for complete instructions.

After eligibility to take the examination is determined, an Authorization To Test (ATT) will be sent to the National Candidate Database (NCD) at NASBA. NASBA will issue a Notice To Schedule (NTS) to eligible candidates. The NTS is sent to candidates by the method of notification indicated on the application. The NTS will be valid for a 6-month period.

Once an NTS has been issued, an eligible candidate has 6 months from the date of the NTS to schedule and take the approved examination section(s).

Remember your NTS includes the date that your NTS expires. If your NTS expires prior to your taking the examination section(s), you will not be able to reschedule or receive a refund on any of the fees you have paid and you will have to reapply for the examination and pay the appropriate application and examination fees.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, candidates are required to contact Prometric, Inc. (Prometric) to schedule their examination. See the Candidate Bulletin at www.nasba.org for complete instructions on how to schedule the examination. For a list of test centers, visit Prometric's web site at www.prometric.com. The Georgia State Board of Accountancy and CPA Examination Services do not control space availability or location of the test centers.

Candidates who need to reschedule or cancel must contact Prometric. See the Candidate Bulletin at www.nasba.org for complete instructions on how to schedule or cancel the examination. You may be required to pay a penalty and/or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation.

Arriving for your scheduled testing appointment anytime after the scheduled start time may result in your being denied permission to test, and you will not receive a refund of application or examination fees.

EXAMINATION CREDIT

Conditional Credit Earned on the Paper-Based CPA Examination

CPA Examination are subject to the following transition requirements.

Candidates will retain conditional credits from the paper-based sections for the corresponding computer-based sections as follows:

Paper-based Sections

"Accounting and Reporting"
"Auditing"
"Business Law and Professional Responsibilities"
"Financial Accounting and Reporting"

Computer-based Sections

"Regulation"
"Auditing and Attestation"
"Business Environment and Concepts"
"Financial Accounting and Reporting"

The transition period is the maximum number of opportunities that the candidate had remaining or the number of remaining opportunities multiplied by six months, whichever occurs first.

Candidates with conditional credit under the paper-based examination who do not pass all remaining test sections during the transition period, will lose credit for those sections passed under the paper-based examination. However, any computer-based test section(s) passed during the transition period is not subject to the section under "Credit For Subjects After Computerization".

Credit For Subjects After Computerization

With the implementation of the computer-based CPA Examination, a candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took that test section(s), without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.

Candidates must pass all four test sections of the CPA Examination within an eighteen (18) month period, which begins on the date that the first test section(s) passed is taken.

Candidates cannot retake a failed test section(s) in the same testing window and shall lose credit for each section(s) passed outside the eighteen (18) month period and must retake that section(s).

EXAMINATION SECTIONS

<u>Sections</u>		<u>Length</u>
Auditing and Attestation	(AUD)	4.5 hours
Business Environment and Concepts	(BEC)	2.5 hours
Financial Accounting and Reporting	(FAR)	4.0 hours
Regulation	(REG)	3.0 hours

ACKNOWLEDGMENT AND NOTIFICATION

A Notice to Schedule (NTS) will be sent to candidates according to the method of notification indicated during registration. The NTS is scheduled to generate after the registration is completely processed. Allow three to ten business days for receipt of your NTS.

Candidates are advised that if their NTS is not received within 10 days of registration, to contact CPA Examination Services immediately. Candidates are also advised to check with their email provider for blocked or spammed emails. The email address from which the NTS will be sent is cbtnts@nasba.org.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for applicants who qualify. Such applicants must obtain an official modification form from CPA Examination Services. Applicants must complete and submit this form each time they apply for the examination and require special modifications. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Any name or social security number change must be reported in writing via fax or US Mail, with official documentation (e.g. copy of marriage certificate, copy of social security card) to CPA Examination Services. Changes to your address can be reported in writing via fax, email or US Mail. Be sure to include your file number and signature on any correspondence with CPA Examination Services.

CPA Examination Services staff is available by telephone, Monday through Friday, between 8:00 a.m. and 4:30 p.m., Central Time.

CPA Examination Services
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